

Senate Amendment 5439

PAG LIN

1 1 Amend Senate File 2428, as amended, passed, and
1 2 reprinted by the Senate, as follows:
1 3 #1. Page 19, by inserting after line 25 the
1 4 following:
1 5 <Sec. _____. Section 423.31, Code 2007, is amended
1 6 by adding the following new subsection:
1 7 NEW SUBSECTION. 7. Notwithstanding any other
1 8 provision of the Code to the contrary, the department
1 9 shall not attempt to collect delinquent sales tax on a
1 10 transaction that occurred more than five years from
1 11 the date of any audit.>
1 12 #2. Page 23, by striking lines 4 through 6 and
1 13 inserting the following:
1 14 <(2) The remaining sixty percent shall be paid to
1 15 the clerk of the district court each fiscal year for
1 16 distribution under section 602.8108. However, if such
1 17 amount, when added to the amount deposited into the
1 18 general fund of the county pursuant to subparagraph
1 19 (1), exceeds the following applicable threshold
1 20 amount, the excess shall be distributed as provided in
1 21 paragraph "d":>
1 22 #3. Page 23, by striking lines 25 through 28.
1 23 #4. Page 23, line 30, by striking the words
1 24 <threshold amount> and inserting the following:
1 25 <distributions>.
1 26 #5. Page 23, lines 30 and 31, by striking the
1 27 words <has been distributed>.
1 28 #6. Page 28, line 2, by inserting after the word
1 29 <court> the following: <or the county attorney>.
1 30 #7. Title page, lines 4 and 5, by striking the
1 31 words <county attorney collections> and inserting the
1 32 following: <collection practices and costs>.
1 33 #8. By renumbering, relettering, or redesignating
1 34 and correcting internal references as necessary.
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